(i) the assessee has died;

(ii) the assessee has become insolvent;

(iii) the assessee is not traceable;

(iv) the assessee has left India;

(v) the company has gone into liquidation;

(vi) the firm is dissolved and its business is discontinued;

(vii) the assessee has no attachable assets.

(c) Appropriate administrative measures have been taken to reduce the income-tax arrears. These include fixing the targets for reduction of demand, monitoring the performance of various Chief Commissioners' regions, review of dossiers of bigger demands, monitoring of disposal of appeals in bigger cases and requesting the courts and other appellate authorities for expeditious disposal of bigger appeals. Coercive measures like attachment and sale of properties, levy of penalty etc., are also taken by the field officers in suitable cases for speedy recovery of the arrears.

Sale of equity to financial institutions by IPCL and Maruti Udyog

1054. SHRI VIREN J SHAH:
SHRI PRAMOD MAHAJAN:

Will the Minister of FINANCE be pleased to state:

(a) whether IPCL and Maruti Udyog have submitted any proposals for sale of their equity to financial institutions and the public; and

(b) if so, what are the details of the proposals furnished?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE AND THE DEPUTY MINISTER IN THE MINISTRY OF EXTERNAL AFFAIRS (SHRI DIGVIJAY SINGH): (a) and (b) IPCL has suggested issue of shares for public subscription as one of the alternatives for financing its Eighth Plan outlay. As regards Maruti Udyog Ltd., there is a proposal to convert it into a non-Government company by reducing Government equity to 49 per cent by issue of additional shares to the UTI or other financial institutions.

Number of income-tax cases pending before the Appellate Tribunals/Deputy Commissioners

1055. SHRI SARADA MOHANTY: Will the Minister of FINANCE be pleased to state:

(a) what is the number of income-tax disputes pending with the Appellate Tribunals/Deputy Commissioners at the end of 1990 as compared to the cases pending at the end of 1989 and how many of such cases are pending for more than two years; more than three years; more than five years and more than seven years;

(b) what are the major causes for the inordinate delay in setting these cases; and

(c) what steps have been taken by Government for expenditious disposal of these cases?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE AND THE DEPUTY MINISTER IN THE MINISTRY OF EXTERNAL AFFAIRS (SHRI DIGVIJAY SINGH): (a) Number of income-tax disputes pending with the Appellate Tribunals/Dy. Commissioners are as follows:—

	31-12-1990	31-12-1989
Income-tax Appellate Tribunal .	1,92,709	1,66,998
Dy. Commissioners (Appeals)	1,57,697	1,60,052

Break-up of old disputes pending before the Tribunal is as below:—

64,331 pending for more than 2 years
25,904 pending for more than 3 years
2,633 pending for more than 5 years
773 pending for more than 7 years